



## San Bernardino LAFCO Fiscal Indicators

1

### **Chino Basin Desalter Authority**

Report Created:11/3/2016

The Chino Basin Desalter Authority was formed in 2001 as a Joint Exercise of Powers Authority to purify groundwater extracted from the lower Chino Basin and distribute the drinking water to member agencies. The Authority serves territory in San Bernardino and Riverside counties. The original JPA is comprised of the cities of Chino, Chino Hills, Ontario, Norco, the Jurupa Community Services District, the Santa Ana River Water Company and Inland Empire Utilities Agency. In August of 2008, Western Municipal Water District was added as an additional member. Debt, pension, and other post-employment benefits (OPEB) payments and obligations are not identified in the audits.



## Chino Basin Desalter Authority

Report Created:11/3/2016

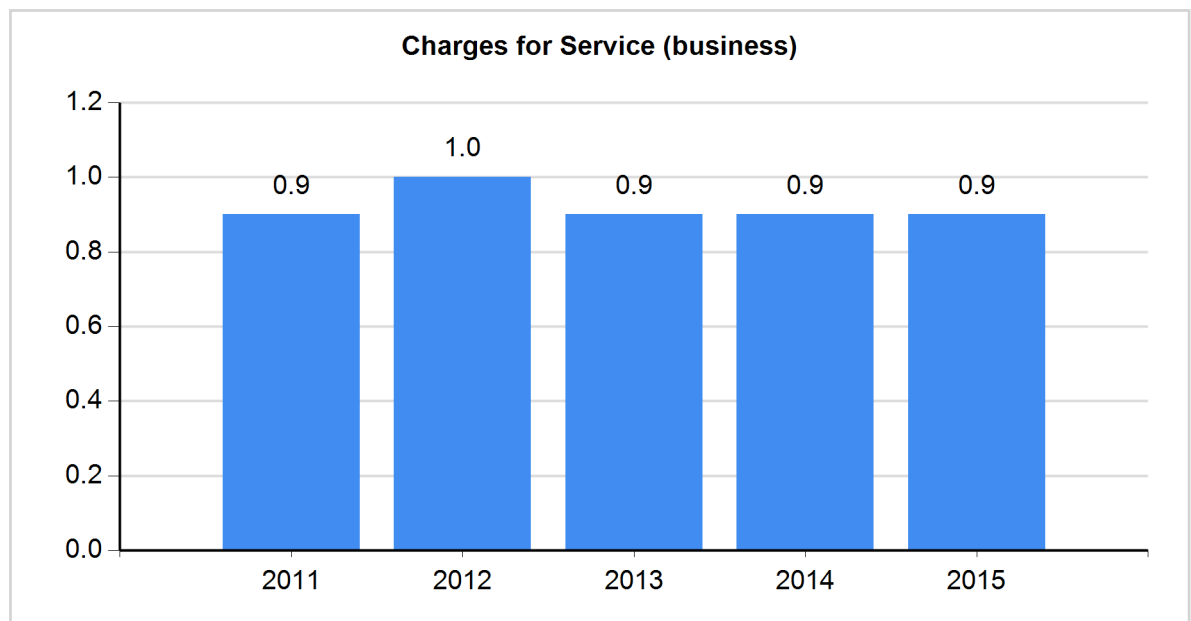
### Charges for Service (business)

#### Description

Addresses the extent to which charges for service covered total expenses. A ratio of one or higher indicates that the service is self-supporting.

**Formula:**  
charges for  
service/operating  
expenses (minus  
depreciation)

**Source:**  
Statement of  
Activities; Statement  
of Cash Flows



2011	2012	2013	2014	2015
\$30,703,872	\$31,643,709	\$30,702,058	\$36,181,313	\$35,918,867
\$34,624,678	\$33,256,895	\$32,730,662	\$38,334,760	\$38,594,237
0.9	1.0	0.9	0.9	0.9

#### Agency Response



## Chino Basin Desalter Authority

Report Created:11/3/2016

### Liquidity

#### Description

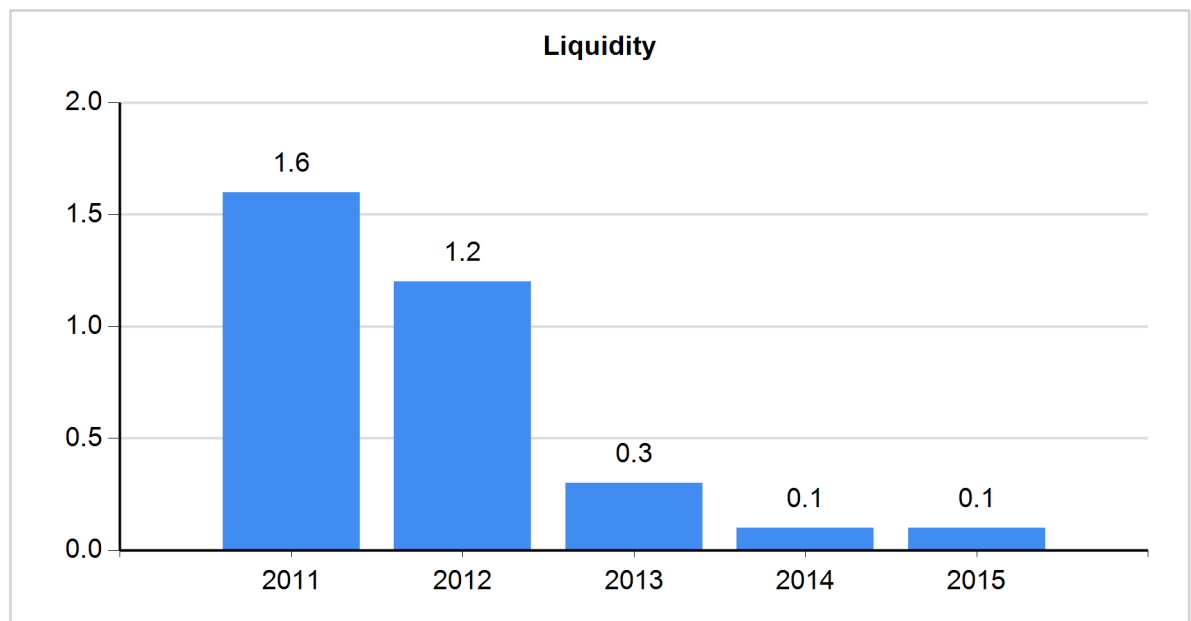
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

#### Formula:

cash & investments  
(does not include  
fiscal agents,  
restricted, or  
fiduciary)/current  
liabilities

#### Source:

Statement of Net  
Position



2011	2012	2013	2014	2015
\$8,393,432	\$8,613,485	\$6,767,384	\$7,416,414	\$2,307,608
\$5,304,985	\$6,976,398	\$22,477,577	\$92,273,329	\$40,817,165
1.6	1.2	0.3	0.1	0.1

### Agency Response



## Chino Basin Desalter Authority

Report Created:11/3/2016

### Change in Cash and Cash Equivalents (business)

#### Description

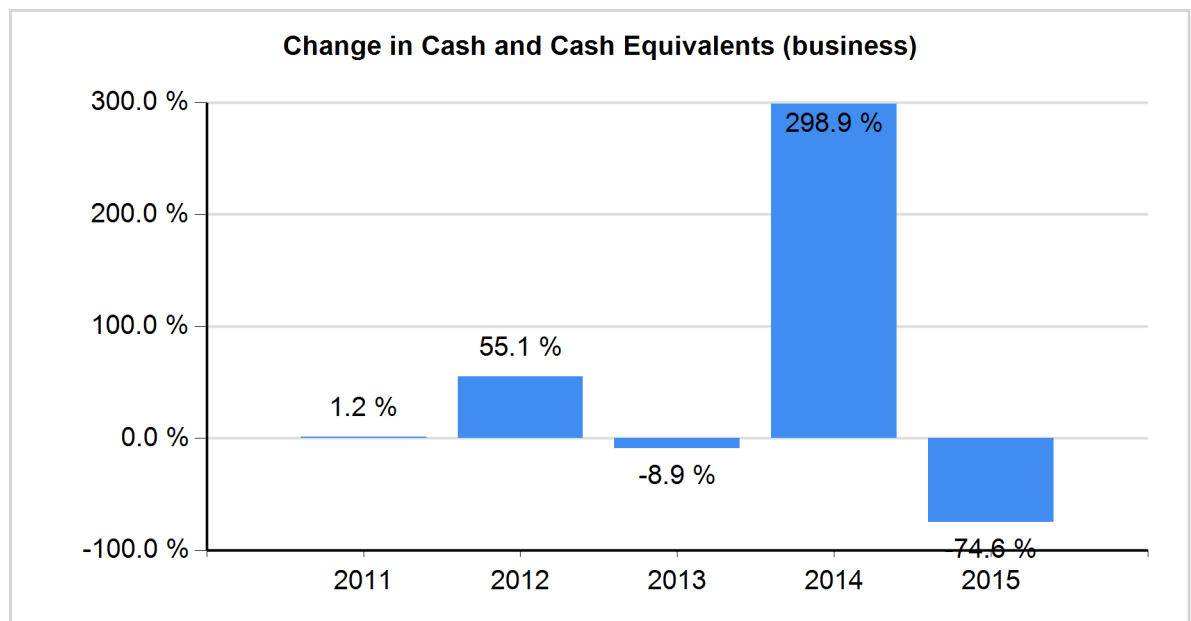
Cash and cash equivalents are the most liquid assets of an agency's assets and can be readily converted into cash. A positive percent change indicates that a government's cash position has improved.

#### Formula:

change in cash &  
cash  
equivalents/begin  
cash & cash  
equivalents

#### Source:

Statement of Cash  
Flows



2011	2012	2013	2014	2015
\$200,525	\$9,286,274	(\$2,318,331)	\$71,226,460	(\$61,572,631)
\$16,663,023	\$16,863,548	\$26,149,822	\$23,831,491	\$82,533,749
1.2%	55.1%	-8.9%	298.9%	-74.6%

#### Agency Response



## Chino Basin Desalter Authority

Report Created:11/3/2016

### Debt Service (business)

#### Description

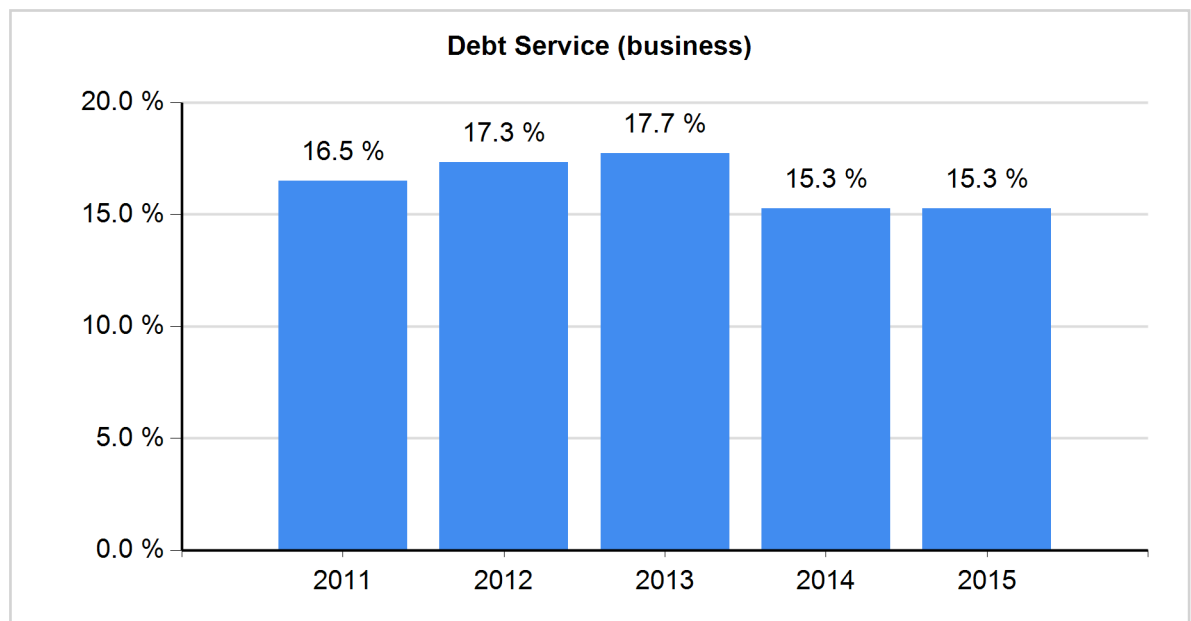
Looks at service flexibility by determining the amount of total expenses committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

#### Formula:

debt  
service/operating  
expenses (minus  
depreciation)

#### Source:

Statement of Cash  
Flows; Statement of  
Activities



2011	2012	2013	2014	2015
\$5,715,450	\$5,766,500	\$5,809,137	\$5,851,975	\$5,899,225
\$34,624,678	\$33,256,895	\$32,730,662	\$38,334,760	\$38,594,237
16.5%	17.3%	17.7%	15.3%	15.3%

#### Agency Response